

**CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES**

P.O. Box 419064, Rancho Cordova, CA 95741-9064



May 7, 2008

TO: Local Child Support Agencies

SUBJECT: IRS Economic Stimulus Payments

The Federal Office of Child Support Enforcement (OCSE) issued Dear Colleague Letter (DCL) 08-09 on March 17, 2008. As outlined in the DCL the Department of Treasury will begin mailing economic stimulus payments to more than 130 million taxpayers in early May 2008. The DCL also provides the following information:

- The Internal Revenue Service (IRS) will mail two notices to recipients. The first notice was issued in March 2008 informing recipients of the payments and when they will begin. A copy of the notice is available at [http://www.irs.gov/pub/irs-utl/economic\\_stimulus\\_payment\\_notice.pdf](http://www.irs.gov/pub/irs-utl/economic_stimulus_payment_notice.pdf) (adobe required). The second notice will be issued shortly thereafter and advise the recipient of the payment amount to expect and when the payment should arrive.
- Payments will be issued from May through September 2008. OCSE expects to receive offsets as early as mid-May 2008.
- Payments will be treated like any other tax offset refund. All or part of a non-custodial parent's payment can be used to pay past-due Federal (IRS) or non-tax federal debts such as student loans or child support.
- To be eligible for the economic stimulus payment, taxpayers must have a valid Social Security Number, have at least \$3,000 of income, and file a 2007 tax return.

### **Joint Return – Injured Spouse**

- Injured Spouse Claims (Form 8379) will be calculated at up to 50 percent of the eligible amount of the stimulus payment prior to offset, regardless of the percentage of income claimed by the unobligated spouse for tax year 2007.
- If the unobligated spouse filed an Injured Spouse Claim against money offset for tax year 2007, an additional claim form does not need to be submitted. IRS will automatically calculate up to 50 percent of the eligible amount of the stimulus payment prior to offset.

Further information, including frequently asked questions, can be found at <http://www.irs.gov>.

If you have any questions please contact Michelle Tedrow at (916) 464-5883.